

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE :
COMMISSION, : 13 Civ. 1735 (GBD)
: Plaintiff,
: :
-against- :
: :
CARRILLO HUETTEL LLP, et al., :
: :
: Defendants.
-----x

**DECLARATION OF WILLIAM B. FLEMING
IN SUPPORT OF DEFENDANT HUETTEL'S MOTION TO DISMISS**

I, William B. Fleming, declare under penalties of perjury as follows:

1. I am a member of the law firm Gage Spencer & Fleming LLP, counsel to defendant Wade D. Huettel ("Huettel"), and a member of the bar of this Court. I submit this declaration in support of Huettel's motion to dismiss the Complaint in the above-captioned action.

2. Annexed hereto as Exhibit A is a true and correct copy of an opinion letter issued by Carrillo Huettel LLP to Scottsdale Capital Advisors dated November 23, 2009 referenced in the Complaint. See Complaint, ¶ 130.

3. Annexed hereto as Exhibit B is a true and correct copy of an opinion letter issued by Carrillo Huettel LLP to the Depository Trust Company dated March 2, 2010 referenced in the Complaint. See Complaint, ¶ 131.

4. Annexed hereto as Exhibit C is a true and correct copy of an opinion letter issued by Carrillo Huettel LLP to Scottsdale Capital Advisors dated April 21, 2010 referenced in the

Complaint. See Complaint, ¶ 132.

I declare the foregoing under penalty of perjury under the laws of the United States and the State of New York.

Dated: New York, New York
June 17, 2013



William B. Fleming